

**IN THE ABSTRACT**

On page 28, please replace the current paragraph in the Abstract Of The Disclosure with the following new paragraph:

A magnetic head includes a first pole piece; a second pole piece made of a front pole tip and a back gap pedestal; a gap layer which separates the first pole piece and the front pole tip of the second pole piece at an air bearing surface (ABS); a front connecting pedestal at least partially formed over the front pole tip; a back gap connecting pedestal at least partially formed over the back gap pedestal; an insulator material formed in between the front and the back connecting pedestals; and a yoke formed over the front and the back gap connecting pedestals.